

**North Dakota State Board of Higher Education**  
October 19, 2022, Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met October 19<sup>th</sup> at 11:00 a.m. CT., via Teams/conf.

Chair Hacker called the meeting to order at 11:00 a.m. CT.

SBHE Audit Committee members participating:

Mr. Nick Hacker (Chair)  
Mr. Tim Mihalick  
Mr. Jeffry Volk

NDUS staff participating:

Chancellor Hagerott  
Ms. Terry Meyer  
Ms. Dina Cashman  
Mr. David Krebsbach  
Ms. Kristie Hetzler  
Mr. Darin King  
Mr. Dustin Walcker  
Ms. Robin Putnam  
Ms. Mindy Sturn

Others participating:

Ms. Rebecca Collins, BSC  
President Easton and Les Wietstock, DSU  
Dean Simone, DCB  
Ms. Amber Hill, MaSU  
Ms. Joann Kitchens, LRSC  
Mr. Brent Winiger, MiSU  
Mr. Keith Johnson, NDSCS  
Mr. Bruce Bollinger, Ms. Lisa Ripplinger, and Ms. Charlene Glur, NDSU  
Ms. Sharon Loiland and Mr. Tim Rerick, UND  
President LaFave, VCSU  
President Hirning and Ms. Krista Lambrecht, WSC  
Mr. Chris Pieske, Assistant Attorney General

1. **Agenda**

Volk moved, Mihalick seconded, to approve the agenda.

Mihalick, Volk, and Hacker voted yes.

2. **Meeting Minutes**

- a. [August 19, 2022](#)
- b. [September 26, 2022](#)

Volk moved, Mihalick seconded, to approve the August 19<sup>th</sup> meeting minutes as presented and the September 26<sup>th</sup> with an amendment to include President Easton as participating.

Mihalick, Volk, and Hacker voted yes.

3. **SBHE Policy 306.1 Compliance Officer Charter**

Chancellor Hagerott and Mr. Chris Pieske presented amendments to [SBHE Policy 306.1 Compliance Officer Charter](#). Chancellor Hagerott explained that the compliance officer would report through staff, however, audit committee and SBHE have full authority can address any issue(s), at any given time.

The committee discussed, specifically addressing amendments to section ten in the policy, and confirmed with President Easton and others that all inputs were incorporated.

Volk moved, Mihalick seconded, to recommend approval of amendments to Policy 306.1.

Mihalick, Volk, and Hacker voted yes.

The committee received the following reports (items 4, 5, 5, 6, and 8):

4. **Management Report 2023 Q1**

[Management Report 2023 Q1](#) provided by Ms. Mindy Sturn.

5. **Quarterly Continuous Review Report FY23Q1**

[Quarterly Continuous Review Report](#) FY23Q1 provided by Mr. Dustin Walcker.

6. **Internal Audit Plan Progress FY23Q1**

[Internal Audit Plan Progress](#) FY23Q1 provided by Mr. Dustin Walcker.

7. **FY23 Internal Audit Plan Options**

FY23 [Internal Audit Plan Options](#) were proposed by Ms. Dina Cashman.

The committee discussed the options as presented and agreed to recommend a hybrid of option two and four. Option two includes hiring a consultant to assist with a specific range of internal audits until the vacant position for internal audit at the system office is filled.

Mihalick moved, Volk seconded, to recommend approval of option two with the inclusion of option four.

Mihalick, Volk, and Hacker voted yes.

8. **NDUS Internal Audit Charter update** provided by Ms. Dina Cashman.

The meeting adjourned at 12:05 p.m. CT.

Approved November 16, 2022.